

## Total and Permanent Disability Exemptions

### Ad Valorem Property Taxes Waived

If you are a quadriplegic, paraplegic, hemiplegic or other totally and permanently disabled person who must use a wheelchair for mobility or who is legally blind, and meets the income qualifications, *or....*

If you are a honorably discharged veteran with a service connected total and permanent disability, surviving spouse of the qualifying veteran as well as the spouse of the veteran who died from service connected causes while on active duty as a member of the US Armed Forces....

Call our office at 941.861.8200 for more information.

### Disabled Veterans Homestead Property Tax Discount %

If you are a Veteran age 65 or older and qualify for a homestead exemption, you may be eligible for this exemption if you meet all of the following conditions:

- Honorably discharged from military service.
- Partially disabled with a permanent service connected disability that is combat related.
- A Florida resident at the time of entering the military service.

The discount is equal to the percentage of the veterans permanent service connected disability rating as determined by the United States Department of Veterans Affairs.

### Did you know you are allowed only one residency based tax exemption in Florida?

It is illegal for a person or married couple (family unit) who claim homestead exemption in Florida to receive an additional "residency based exemption/benefit" in another state.

Pursuant to Sections 193.155(9) and 196.161 of the Florida Statutes, property owners who benefit from improperly exempted tax savings will have a tax lien placed against their properties, be taxed for up to 10 prior years (as applicable), be required to pay a sizeable penalty (50% of the unpaid taxes for each year), and pay interest at a rate of 15% per year.

## You May Also Qualify for Additional Exemptions

**Widow/Widower Exemption** - \$500 Credit in Assessed Value. An application must be filed for this exemption and a copy of the deceased spouse's Death Certificate may also be required.

**Disability Exemption** - \$500 Credit in Assessed Value  
If applying for the first time, you will need to present a Physician's Certification of Total and Permanent Disability, DR-416, prepared by a Florida physician.

**Blind Disability Exemption** - \$500 Credit in Assessed Value. Property owner must be legally blind as determined by a physician or optometrist who must complete form DR-416 or DR-416B respectively.

**Disabled Veteran** - \$5000 Credit in Assessed Value  
Any ex-service member who is a permanent resident of Florida and is disabled at least 10% in war or by service-connected disability may be entitled to this exemption. A veteran's surviving spouse may be able to retain this exemption.

## Important Dates to Remember

### January 1

Effective date of residency and ownership requirement to qualify for homestead exemption.

### March 1

Filing deadline for the current tax year for:

- Homestead Exemption
- Agricultural Classification
- Senior citizen Exemption
- Organization Exemption

### April 1

Tangible Personal Property filing deadline.

### August

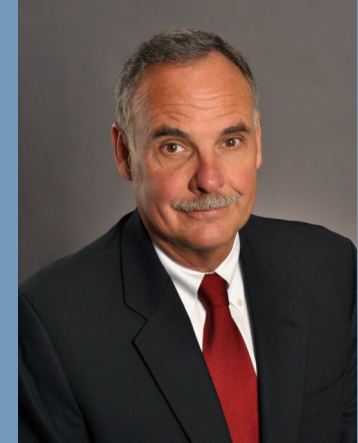
Mailing of annual Notice of Proposed Ad Valorem Taxes (TRIM) & Non-Ad Valorem Assessments.

### November

Tax bills mailed from the Tax Collector.

**For answers to your questions, visit our website at [www.SC-PA.com](http://www.SC-PA.com)**

# Property Exemptions mean savings for you



**Bill Furst**

**Sarasota County Property Appraiser**

### Office Locations

#### Sarasota - Main Office

2001 Adams Lane, Sarasota, FL 34237

#### Venice Office

4000 S. Tamiami Trail, Suite 115,  
Venice, FL 34293

**Phone: 941.861.8200 Fax: 941.861.8260**

Monday thru Friday, 8:30 a.m. to 5:00 p.m.

[For driving directions go to www.SC-PA.com](http://www.SC-PA.com)

#### North Port Office (Limited Services)

Monthly: 2nd & 4th Wednesday, 10 a.m. to 2 p.m.  
North Port City Hall, 4970 City Hall Blvd. Rm 128a  
North Port, FL 34286

## Homestead Exemption

### Up to \$50,000 Savings

Every person who is a Florida resident, owns and resides on real property in Florida on January 1 and makes the property their permanent residence, is eligible to receive a homestead exemption up to \$50,000.

IF YOUR ASSESSED VALUE IS.....	YOUR HOMESTEAD EXEMPTION WILL BE.....
\$75,000 and up	\$25,000 Homestead Exemption plus full additional \$25,000 exemption from non-School taxes
\$50,001 - \$74,999	\$25,000 Homestead Exemption plus portion of additional \$25,000 exemption from non-School taxes
\$1 - \$50,000	\$25,000 Homestead Exemption only.

You must apply for the exemption by March 1 of the current tax year. You will need to bring the following information for yourself and, if married, for your spouse.

- **Evidence of ownership** such as a copy of your deed that has been recorded in Public Records, a tax bill or your Notice of Proposed Property Taxes (TRIM).
- **Evidence of permanent Florida residency:** All applicants must present a valid **Florida Drivers License** updated with the current address. If you do not drive, you must show a Florida ID issued by the Florida Department of Motor Vehicles. **You must also provide at least one of the following;** your Florida vehicle registration, proof of Florida voter registration, a copy of the first page of your most recent income tax return showing your home address or professional license issued by the State of Florida. If you are a US permanent resident, you must show your Permanent Residency Card.
- **Social Security numbers** are required by law for all owners who reside on the property. Married individuals must always provide their spouse's social security number, whether or not the spouse's name appears on the deed.

## What is required to be a Permanent Resident?

Do you have a neighbor who is away from their home most of the year and you wonder if they have a legal homestead exemption? Did you recently relocate to Florida and have questions about the residency requirements here because they may be different from the state where you lived before? We frequently receive questions about this important subject and hope the following information provides a clear explanation of what it means to have permanent residency in Florida.

The legal language from the Florida statutes defines Permanent Residence as the following:

**“Permanent Residence”** means that place where a person has his or her true, fixed and permanent home and principal establishment to which, whenever absent, he or she has the **intention of returning**. A person may have **only one permanent residence at a time...** §196.012(18) F.S.

### What are the rules about residing on your property?

Florida law states that in order for the property to be considered your permanent residence for the current tax year, you must meet the following three requirements:

1. It is your present intent to make the property your permanent residence,
2. You have legal or equitable title to the property on January 1.
3. You reside on the property on January 1 and in good faith make it your permanent residence.

In 1997, the Florida Attorney General interpreted “reside on” to mean that you do not have to “physically occupy” the property on January 1st in order to be eligible for a Homestead Exemption during the current tax year, as long as the other residency factors are met. Go to our website to view residency factors.

This means that if you are not physically occupying your home on January 1st due to travel, hospitalization or stay in a convalescent facility, and, you do not rent the property, you may continue to be eligible for a homestead exemption as long as you have: legal title to the property, it is your permanent residence, your intent is to return to this property, and you continue to meet the residency requirements.

## Senior Exemption With Limited Income

If you qualify for the homestead exemption you may be eligible for the senior exemption, should you meet all of the following conditions:

- At least one of the resident property owners is 65 years of age or older on January 1 of the current tax year.
- Meets the annual household adjusted gross income limit. (*Call our office or visit our website for more detail*)
- Submits a sworn statement of household income to the property appraiser by March 1 of every year.
- Provides copies of the Federal IRS return for all residents in the household by June 1.

### Senior Benefit Depends on Where You Live

**Article VII of the Florida State Constitution gives authority to the Board of County Commissioners and the local governing authority of the municipalities to determine the benefit amount, up to \$50,000, for this exemption.** Within Sarasota County the benefit amount for this exemption has been established by the different governing authorities and varies depending on where you reside.

\$25,000	City of Sarasota
\$25,000	Town of Longboat Key
\$5,000	Sarasota County
\$ -0-	City of North Port
\$ -0-	City of Venice

### **HOMESTEAD EXEMPTION RENEWAL**

After you receive the homestead exemption for the first time, it will renew **automatically** as long as you continue to own and occupy the **same** residence as a permanent Florida Resident.

### **Help Us Prevent Homestead Fraud**

If you know or suspect someone of having an illegal homestead or exemption, please contact our office. You may do so confidentially at 941.861.8200 or at [www.SC-PA.com](http://www.SC-PA.com) under Homestead Fraud.